UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re Liddle & Robinson LLP	Case No. <u>19-12346</u>
Debtor	Reporting Period: March 1, 2020 - March 31, 202
	TO A STEEL TO # 6440 (lost four digits)

Federal Tax I.D. # 6440 (last four digits)

CORPORATE MONTHLY OPERATING REPORT

File with the Court and submit a copy to the United States Trustee within 20 days after the end of the month and submit a copy of the report to any official committee appointed in the case.

(Reports for Rochester and Buffalo Divisions of Western District of New York are due 15 days after the end of the month, as are the reports for Southern District of New York.)

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached
Schedule of Cash Receipts and Disbursements	MOR-1	X	
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1 (CON'T)	N/A	
Copies of bank statements	100 m	X	
Cash disbursements journals	15-15-15-15-15-15-15-15-15-15-15-15-15-1	X	
Statement of Operations	MOR-2	X	X
Balance Sheet	MOR-3	X	X
Status of Post-petition Taxes	MOR-4	X	
Copies of IRS Form 6123 or payment receipt	450 (1971)	N/A	
Copies of tax returns filed during reporting period	The second second	N/A	
Summary of Unpaid Post-petition Debts	MOR-4	X	
Listing of Aged Accounts Payable	Tanta Phil	X	
Accounts Receivable Reconciliation and Aging	MOR-5	X	X
Taxes Reconciliation and Aging	MOR-5	X	
Payments to Insiders and Professional	MOR-6	X	
Post Petition Status of Secured Notes, Leases Payable	MOR-6	X	
Debtor Questionnaire	MOR-7	X	

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Debtor	Date	4/20/20
Signature of Authorized Individual*	Date	4/20/20
Printed Name of Authorized Individual: Jonathan L. Flaxer, Trustee	Date	1/20/20
Fillited Ivalite of Authorized Individuals ventuals. 2.5 xxxxx		

^{*}Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

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In re: Liddle & Robinson LLP

Case No. 19-12346

Debtor

Reporting Period: March 1, 2020 - March 31, 2020

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Amounts reported should be from the debtor's books and not the bank statement. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. The amounts reported in the "CURRENT MONTH - ACTUAL" column must equal the sum of the four bank account columns. Attach copies of the bank statements and the cash disbursements journal. The total disbursements listed in the disbursements journal must equal the total disbursements reported on this page. A bank reconciliation must be attached for each account. [See MOR-1 (CON'T)]

Cash Receipts Security		Cui	rrent Month Actual		Cumulative Filing to Date Actual	
L&R Income \$ 64,966 \$ 3,853,233 Other 2,200,000 4,854,518 Transfer \$ 2,260,780 \$ 8,718,103 Cash Disbursements Rent \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Cash - Beginning of Month ⁽¹⁾		\$2,507,472		\$144,218	
Other Transfer 2,874 10,351 2,200,000 4,834,518 2,200,000 4,834,518 2,200,000 4,834,518 2,200,000 4,834,518 2,200,000 4,834,518 2,200,000 2,200	•					
Transfer 2,200,000 4,854,518 Total Cash Receipts \$ 2,267,840 \$ 8,718,103 Cash Disbursements Temp \$ 2,57,840 \$ 8,718,103 Rent \$ 2,507,840 \$ (108,121) Attorney Payroll (27,026) (240,473) Attorney Payroll (27,026) (240,073) Attorney Payroll (27,026) (240,073) Attorney Payroll Attorney Payroll (27,026) (240,073) Attorney Payroll Attorney Payroll (22,017) (22,044) Attorney Payroll Attorney Payroll (22,017) (20,044) Attorney Payroll Attorney Payroll (22,017) (20,000) Attorney Payroll (22,000) Attorney Payroll (22,000) (22,000) Attorney Payroll Attorney Payroll (22,000) Attorney Payroll Attorney Payroll Attorney Payroll Attorney Payroll Attorney Payroll Attorney		\$		\$		
Cash Disbursements Cash Disbursements Cash Cash Cash Cash Cash Cash Cash Cash	o mer					
Cash Disbursements Rent \$ \$ (108,121) Attorney Payroll (27,026) (240,473) Headhunter (150,000) Staff Payroll (150,000) Staff Payroll (14,445) (83,797) New Hire (Paralegal/Assistant) Insurance (Health / Life / Other) (22,317) (92,044) Malpractice Insurance (5,568) (51,279) Utilities Office Services (Solarus Technologies) (2,000) (16,000) Repairs/Maintenance Other Operating Expenses (9,115) (440,679) (20,000) Accounting Services (11,500) (11,500) (11,500) Bank Fees (10) (282) Transfer (2,200,000) (4854,518) Total Ordinary Disbursements \$ (2,291,981) \$ (6,101,195) Reorganization Items (261,233) UST Fees \$ \$ (6,826) Bankruptcy Counsel		\$		\$		
Rent \$ \$ \$ (108,121) Attorney Payroll (27,026) (244,473) (240,473) (220,00) (240,473) (200,00) (150,000) (150,000) (150,000) (150,000) (150,000) (150,000) (150,000) (150,000) (160,000) (160,000) (160,000) (160,000) (160,000) (160,000) (160,000) (160,000) (160,000) (160,000) (160,000) (160,000) (160,000) (100	Total Cash Receipts		2,207,040	Ψ	0,710,103	
Attorney Payroll (27,026) (240,473) Headhunter - (32,500) JLL Draw - (150,000) Staff Payroll (14,445) (83,797) New Hire (Paralegal/Assistant) - - Insurance (Health / Life / Other) (22,317) (92,044) Malpractice Insurance (5,568) (51,279) Utilities - - Office Services (Solarus Technologies) (2,000) (16,000) Repairs/Maintenance - - Other Operating Expenses (9,115) (440,679) Accounting Services (9,115) (440,679) Accounting Services (11,500) (11,500) Bank Fees (11,500) (11,500) Transfer (2,200,000) (4,854,518) Total Ordinary Disbursements \$ (2,291,981) (6,101,195) Reorganization Items \$ (2,291,981) (6,826) Bankruptcy Counsel - (6,826) Bankruptcy Counsel - (9,737) Unsecured Creditors Profes	Cash Disbursements					
Headhunter	Rent	\$	-	\$	(108,121)	
SLL Draw Cl Cl Cl Cl Cl Cl Cl C	Attorney Payroll		(27,026)		(240,473)	
Staff Payroll (14,445) (83,797) New Hire (Paralegal/Assistant) - - Insurance (Health / Life / Other) (22,317) (92,044) Malpractice Insurance (5,568) (51,279) Utilities - - Office Services (Solarus Technologies) (2,000) (16,000) Repairs/Maintenance - (20,000) Other Operating Expenses (9,115) (440,679) Accounting Services - (20,000) Taxes (11,500) (11,500) Bank Fees (10) (282) Transfer (2,200,000) (4,854,518) Total Ordinary Disbursements \$ (2,291,981) \$ (6,101,195) Reorganization Items \$ \$. \$ (6,826) Bankruptcy Counsel \$. \$. \$ (6,826) Bankruptcy Counsel \$. \$. \$ (6,826) Bankruptcy Counsel \$. \$. \$ (27,7796) Total Reorganization Items \$. \$. \$ (277,796) Total Reorganization Items \$. \$. \$ (277,796) Ret Cash Flow (Total Receipts - Total Disbursements) \$ (24,141) <td>Headhunter</td> <td></td> <td>-</td> <td></td> <td>(32,500)</td> <td></td>	Headhunter		-		(32,500)	
New Hire (Paralegal/Assistant) - - Insurance (Health / Life / Other) (22,317) (92,044) Malpractice Insurance (5,568) (51,279) Utilities - - Office Services (Solarus Technologies) (2,000) (16,000) Repairs/Maintenance - - Other Operating Expenses (9,115) (440,679) (2) Accounting Services (9,115) (440,679) (2) Accounting Services (11,500) (11,500) (11,500) Bank Fees (10) (282) Transfer (2,200,000) (4,854,518) Total Ordinary Disbursements (2,291,981) (6,101,195) Reorganization Items \$ \$ (2,291,981) (6,826) Bankruptcy Counsel \$ \$ (2,737) Accountants \$ \$ (2,77,796) Total Reorganization Items \$ \$ (2,77,796) Total Disbursements (Ordinary + Reorg) \$ (24,141) \$ 2,339,112	JLL Draw		-		(150,000)	
Insurance (Health / Life / Other)	Staff Payroll		(14,445)		(83,797)	
Malpractice Insurance (5,568) (51,279) Utilities	New Hire (Paralegal/Assistant)		-		-	
Utilities -	Insurance (Health / Life / Other)		(22,317)		(92,044)	
Office Services (Solarus Technologies) (2,000) (16,000) Repairs/Maintenance - - Other Operating Expenses (9,115) (440,679) Accounting Services (9,115) (12,000) Accounting Services (11,500) (11,500) Bank Fees (10) (282) Transfer (2,200,000) (4,854,518) Total Ordinary Disbursements \$ (2,291,981) \$ (6,101,195) Reorganization Items \$ 5 (2,291,981) \$ (6,826) Bankruptcy Counsel \$ 5 (2,233) (2,277,796) Accountants \$ 7 (9,737) (9,737) (1,233) (2,277,796) Total Reorganization Items \$ (2,291,981) \$ (6,378,990) (6	Malpractice Insurance		(5,568)		(51,279)	
Repairs/Maintenance -	Utilities		-		-	
Other Operating Expenses (9,115) (440,679) (2) Accounting Services - (20,000) (11,500) (11,500) (11,500) (11,500) (11,500) (11,500) (2,200,000) (4,854,518) (2,200,000) (4,854,518) (4,854,518) (6,101,195) (6,101,195) (6,101,195) (6,826) (7,737) (7,737) (7,737) (7,737) (7,737) (7,737) (7,737) (7,737) (7,737) (7,737)	Office Services (Solarus Technologies)		(2,000)		(16,000)	
Contemporating Expenses	Repairs/Maintenance		-		-	
Accounting Services - (20,000) Taxes (11,500) (11,500) Bank Fees (10) (2822) Transfer (2,200,000) (4,854,518) Total Ordinary Disbursements \$ (2,291,981) \$ (6,101,195) Reorganization Items UST Fees \$ - \$ (6,826) Bankruptcy Counsel - (261,233) Accountants - (9,737) Unsecured Creditors Professionals - (277,796) Total Reorganization Items \$ 2,77,796) Total Disbursements (Ordinary + Reorg) \$ (2,291,981) \$ (6,378,990) Net Cash Flow (Total Receipts - Total Disbursements) \$ (24,141) \$ 2,339,112 Beginning Bank Cash \$ (25,07,472) \$ 144,218 Net Cash Flow (24,141) 2,339,112	Other Operating Expenses		(9.115)		(440,679) (2))
Taxes (11,500) (11,500) Bank Fees (10) (282) Transfer (2,200,000) (4,854,518) Total Ordinary Disbursements Reorganization Items UST Fees \$ - \$ (6,826) Bankruptcy Counsel - (261,233) Accountants - (9,737) Unsecured Creditors Professionals - (9,737) Total Reorganization Items \$ - \$ (277,796) Total Disbursements (Ordinary + Reorg) \$ (2,291,981) \$ (6,378,990) Net Cash Flow (Total Receipts - Total Disbursements) \$ (24,141) \$ 2,339,112 Beginning Bank Cash \$ (24,141) \$ 2,339,112			-			
Bank Fees Transfer (10) (282) (2,200,000) (4,854,518) Total Ordinary Disbursements \$ (2,291,981) \$ (6,101,195) Reorganization Items \$ - \$ (6,826) Bankruptcy Counsel - \$ (261,233) Accountants - \$ (9,737) Unsecured Creditors Professionals - \$ (277,796) Total Reorganization Items \$ - \$ (277,796) Total Disbursements (Ordinary + Reorg) \$ (2,291,981) \$ (6,378,990) Net Cash Flow (Total Receipts - Total Disbursements) \$ (24,141) \$ 2,339,112 Beginning Bank Cash Net Cash Flow \$ (24,141) \$ 2,339,112			(11.500)			
Transfer (2,200,000) (4,854,518) Total Ordinary Disbursements \$ (2,291,981) \$ (6,101,195) Reorganization Items \$ 2,291,981 \$ (6,826) Bankruptcy Counsel \$ - \$ (6,826) Bankruptcy Counsel \$ - \$ (261,233) Accountants \$ - \$ (9,737) Unsecured Creditors Professionals \$ - \$ (277,796) Total Reorganization Items \$ - \$ (277,796) Total Disbursements (Ordinary + Reorg) \$ (2,291,981) \$ (6,378,990) Net Cash Flow (Total Receipts - Total Disbursements) \$ (24,141) \$ 2,339,112 Beginning Bank Cash \$2,507,472 \$ 144,218 Net Cash Flow (24,141) \$ 2,339,112			. , ,			
Total Ordinary Disbursements \$ (2,291,981) \$ (6,101,195) Reorganization Items UST Fees \$ - \$ (6,826) Bankruptcy Counsel - (261,233) Accountants - (9,737) Unsecured Creditors Professionals - (277,796) Total Reorganization Items \$ - \$ (277,796) Total Disbursements (Ordinary + Reorg) \$ (2,291,981) \$ (6,378,990) Net Cash Flow (Total Receipts - Total Disbursements) \$ (24,141) \$ 2,339,112 Beginning Bank Cash \$ 2,507,472 \$ 144,218 Net Cash Flow (24,141) 2,339,112	—					
Reorganization Items UST Fees \$ - \$ (6,826) Bankruptcy Counsel - (261,233) Accountants - (9,737) Unsecured Creditors Professionals (277,796) Total Reorganization Items \$ - \$ (277,796) Total Disbursements (Ordinary + Reorg) \$ (2,291,981) \$ (6,378,990) Net Cash Flow (Total Receipts - Total Disbursements) \$ (24,141) \$ 2,339,112 Beginning Bank Cash \$2,507,472 \$ 144,218 Net Cash Flow (24,141) 2,339,112		\$		\$		
UST Fees \$ - \$ (6,826) Bankruptcy Counsel - (261,233) Accountants - (9,737) Unsecured Creditors Professionals - (277,796) Total Reorganization Items \$ - \$ (277,796) Total Disbursements (Ordinary + Reorg) \$ (2,291,981) \$ (6,378,990) Net Cash Flow (Total Receipts - Total Disbursements) \$ (24,141) \$ 2,339,112 Beginning Bank Cash \$2,507,472 \$ 144,218 Net Cash Flow (24,141) 2,339,112	Reorganization Items				.,,,,	
Bankruptcy Counsel		•		¢	(6.826)	
Accountants		J.	-	Ф		
Unsecured Creditors Professionals -			-			
Total Reorganization Items \$ - \$ (277,796) Total Disbursements (Ordinary + Reorg) \$ (2,291,981) \$ (6,378,990) Net Cash Flow (Total Receipts - Total Disbursements) \$ (24,141) \$ 2,339,112 Beginning Bank Cash \$2,507,472 \$ 144,218 Net Cash Flow (24,141) 2,339,112			-		(9,737)	
Total Disbursements (Ordinary + Reorg) \$ (2,291,981) \$ (6,378,990) Net Cash Flow (Total Receipts - Total Disbursements) \$ (24,141) \$ 2,339,112 Beginning Bank Cash \$2,507,472 \$ 144,218 Net Cash Flow (24,141) 2,339,112		S		\$	(277 796)	
Net Cash Flow (Total Receipts - Total Disbursements) \$ (24,141) \$ 2,339,112 Beginning Bank Cash \$2,507,472 \$ 144,218 Net Cash Flow (24,141) 2,339,112	Town Tool Summer Tools	Ψ		Ψ	(277,750)	
Beginning Bank Cash \$2,507,472 \$ 144,218 Net Cash Flow (24,141) 2,339,112	Total Disbursements (Ordinary + Reorg)	\$	(2,291,981)	\$	(6,378,990)	
Net Cash Flow (24,141) 2,339,112	Net Cash Flow (Total Receipts - Total Disbursements)	\$	(24,141)	\$	2,339,112	
Net Cash Flow (24,141) 2,339,112	Beginning Bank Cash		\$2,507,472	\$	144.218	
				Ψ		
		\$		\$		

THE FOLLOWING SECTION MUST BE COMPLETED

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)

	Cu	rrent Month Actual	Cumulative Filing to Date Actual
Total Disbursements	\$	2,291,981	\$ 6,378,990
Less: Transfers to Other Debtor In Possession Accounts		(2,200,000)	(305,781)
Plus: Estate Disbursements made by outside sources (i.e. from escrow accounts)		-	
Total Disbursements for Calculating U.S. Trustee Quarterly Fees	\$	91,981	\$ 6,073,209

Notes:

In November of 2019, a reconciliation was performed to determine the amounts due to or from JLL for payments he received and made on behalf of the L&R estate. This reconciliation resulted in a net settlement to the JLL estate of \$305,781 and was reflected in the November 2019 L&R MOR. However, this reconciliation and settlement did not correct the clerical accounting error related to the balance sheet cash.

In January of 2020 the mistakes made in the prior preparation of the L&R MOR's were discovered and beginning cash in the January MOR has been corrected so that cash now reconciles to the bank statements.

⁽¹⁾ The initial cash balance recorded in the Liddle & Robinson ("L&R") monthly operating report ("MOR") for July, 2019 was overstated in error. The overstatement is due to the inclusion of cash receipts that were in Jeffrey Lew Liddle's ("JLL") Wells Fargo DIP account which he collected on behalf of L&R. These cash receipts were included in the July 2019 MOR cash balance but they should have been offset against expenses JLL paid on behalf of the L&R estate. This was a clerical accounting error.

⁽²⁾ Cumulative column includes reimbursements to the JLL DIP account. Please refer to the November 2019 monthly operating report for additional details (Attachment I).

In re	Liddle	& Robinso	n LLF

19-12346

Debtor

March 1, 2020 - March 31, 2020

BANK RECONCILIATIONS

Continuation Sheet for MOR-1

A bank reconciliation must be included for each bank account. The debtor's bank reconciliation may be substituted for this page. (Bank account numbers may be redacted to last four numbers.)

	IDB #7401	IDB #0399	IOLA #2441	IOLA #1618	TOTAL
BALANCE PER BOOKS	\$ 281,565	\$ 2,201,465	\$ 100	\$ 200	\$ 2,483,331
BANK BALANCE	\$ 281,565	\$ 2,201,465	\$ 100	\$ 200	\$ 2,483,331
(+) DEPOSITS IN TRANSIT (ATTACH LIST)	\$ -	\$ -	\$ 1	\$ -	\$ •
(-) OUTSTANDING CHECKS (ATTACH LIST):	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER (ATTACH EXPLANATION)	\$ -	\$ -	\$ -	\$	\$ -
ADJUSTED BANK BALANCE *	\$ 281,565	\$ 2,201,465	\$ 100	\$ 200	\$ 2,483,331

^{*&}quot;Adjusted Bank Balance" must equal "Balance per Books"

DEPOSITS IN TRANSIT	Date	Amount	Date	Amount
CHECKS OUTSTANDING	Ck. #	Amount	Ck. #	Amount
TOTAL	\$ -		\$ -	

OTHER			

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In re: Liddle & Robinson LLP

ion LLPCase No. 19-12346DebtorReporting Period: No. 19-12346

Reporting Period: March 1, 2020 - March 31, 2020

CASH RECEIPTS

Description	Account	Date	Amount	Category
Transfer	IDB #0399	3/10/2020 \$	2,200,000	Transfer to IDB #0399
Deposit	IDB #7401	3/16/2020	24,990	Cash collections - Client Fee Payment
Other	IDB #7401	3/23/2020	100	Bank Fee Reversal
Deposit	IDB #7401	3/24/2020	39,976	Cash collections - Client Fee Payment
Other	IDB #7401	3/31/2020	1,308	Bank Interest Credit
Other	IDB #0399	3/31/2020	1,465	Bank Interest Credit
Total Cash Receipts		\$	2,267,840	

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Debtor

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DISBURSEMENTS

Payee	Account	Date	Amount	Purpose
Solarus Technologies	IDB #7401	3/3/2020	\$ 2,000	Office Services (Solarus Technologies)
AFCO	IDB #7401	3/3/2020	5,568	Malpractice Insurance
Oxford Health Insurance	IDB #7401	3/3/2020	5,918	Insurance (Health / Life / Other)
Globe Storage & Moving	IDB #7401	3/3/2020	7,903	Other Operating Expenses
Principal Life Insurance	IDB #7401	3/3/2020	16,400	Insurance (Health / Life / Other)
PACER	IDB #7401	3/4/2020	18	Other Operating Expenses
Dep Rtn Close Acct #1012	IDB #7401	3/4/2020	713	Other Operating Expenses - Client Refund
S/C Dep Rtn	IDB #7401	3/4/2020	10	Other Operating Expenses - Client Refund
PayChex, Inc.	IDB #7401	3/4/2020	20,055	Attorney/Staff Payroll
AT&T	IDB #7401	3/5/2020	273	Other Operating Expenses
Transfer	IDB #7401	3/10/2020	2,200,000	Transfer to IDB #0399
NYS Department of Taxation & Finance	IDB #7401	3/17/2020	1,500	Taxes
MMS Fees Exc	IDB #7401	3/18/2020	10	Bank Fees
NYC Department of Taxation & Finance	IDB #7401	3/18/2020	10,000	Taxes
PayChex, Inc.	IDB #7401	3/20/2020	1,360	Attorney/Staff Payroll
PayChex, Inc.	IDB #7401	3/20/2020	20,055	Attorney/Staff Payroll
Tyler Morris	IDB #7401	3/31/2020	199	Other Operating Expenses - employee reimbursement
Total Disbursements for the Month			\$ 2,291,981	

In re: Liddle & Robinson LLP

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STATEMENT OF OPERATIONS

(Income Statement)

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

	(Current	Cumulative
		Month	Filing to Date
Revenue			
Fee Income (1)	\$	64,966 \$	3,815,958
Less: Client Refunds		(723)	(4,660)
Other		2,874	6,127
Total Revenue	\$	67,117 \$	3,817,426
Operating Expenses			
Rent	\$	- \$	(108,121)
Total Payroll		(41,471)	(368,021)
Health Insurance		(5,918)	(42,593)
Life Insurance		(16,400)	(49,199)
Malpractice Insurance		(5,568)	(51,279)
Client Charges		-	(14,999)
Office Charges		-	(20,623)
Accounting Services (Tax / Benefit / Other)		-	(22,428)
Recruiter Fees		-	(32,500)
Taxes		(11,500)	(11,500)
Other Operating Expenses		(10,403)	(67,941)
Total Operating Expenses	\$	(91,259) \$	(789,205)
Net Operating Income	\$	(24,141) \$	3,028,221
Reorg Items			
UST Fees		-	(6,826)
Professional Fees		-	(990,096)
Total Reorg Items	\$	- \$	
Net Income (Loss)	\$	(24,141) \$	2,031,299

Note

¹⁾ Pending the reconciliation of the pre-petition Accounts Receivable balance, Fee Income is reported on a cash basis.

²⁾ Amount is accrued professional fees through 12/31/2019 and have not included any incremental professional fees since as this is prepared on a cash-basis.

In re: Liddle & Robinson LLP

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Case No. 19-12346

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BALANCE SHEET

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from post-petition obligations.

		Book Value End of Current Month		Book Value on Petition Date	
ASSETS					
Current Assets					
Cash	\$	2,483,331	\$	95,207	
Accounts Receivable, net (1)		pending		pending	
Total Current Assets	\$	2,483,331	\$	95,207	
Fixed Assets		315		525	
Prepaid expenses (Security Deposit)		17,600		17,600	
Other Assets		-		-	
Total Assets	\$	2,501,245	\$	113,332	
LIABILITIES AND PARTNER'S CAPITAL					
Liabilities Not Subject to Compromise					
Accounts Payable (2)	\$	_	\$	_	
Taxes Payable (refer to FORM MOR-4)	Ψ	_	Ψ	_	
Wages Payable (3)		_		_	
Notes Payable		_		_	
Rent / Leases - Building/Equipment		_		_	
Secured Debt / Adequate Protection Payments		-		_	
Professional Fees		719,127		-	
Amounts Due to Insiders*		-		-	
Other Post-petition Liabilities (attach schedule)		-			
Total Liabilities Not Subject to Compromise	\$	719,127	\$	-	
Liabilities Subject to Compromise					
Secured Debt - Disputed in Part					
LIG Capital loan	\$	506,078	\$	506,078	
LOC-CF Holdings (\$1M)		1,054,242		1,054,242	
LOC-Counsel Fin II		5,325,000		5,325,000	
Secured Debt - Disputed in Part		6,885,319		6,885,319	
Other Secured Debt	\$	664,954		664,954	
Accounts Payable (Pre-petition)		538,474		538,474	
Other Current Liabilities (4)		81,311		50,706	
Total Liabilities Subject to Compromise	\$	8,170,058	\$	8,139,453	
Partner's Capital	\$	(6,387,939)	\$	(8,026,121)	
Total Liabilities and Partner's Capital	\$	2,501,245	\$	113,332	

Notes: *"Insider" is defined in 11 U.S.C. Section 101(31).

1) See Explanation Regarding Accounts Receivable on page 8.

²⁾ Post-petition amounts are paid current.

³⁾ Wages are paid current.

⁴⁾ Includes pre-petition taxes payable and other fringe benefits withheld.

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Reporting Period: March 1, 2020 - March 31, 2020

Explanation Regarding Accounts Receivable

The Debtor recently filed amended and restated monthly operating reports for the previously filed July - October 2019 monthly operating reports pending the reconciliation of the pre-petition Accounts Receivable balance. As part of the accounting review process for 2018/2019, it was discovered that the pre-petition Accounts Receivable balance was not properly reconciled. The Debtor's Accounts Receivable consist primarily of client fee payments related to judgments and settlements of cases. The Income Statement reflects the Fee Income from clients on a cash basis versus an accrual basis. The Debtor has removed all references to Accounts Receivable from the monthly operating report until the amounts have been corrected, and the Trustee is considering whether performing a full reconciliation is either necessary or advisable.

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In re Liddle & Robinson LLP	Case No. 19-12346	
Debtor	Reporting Period: March 1, 2020 - March 31, 2020	

STATUS OF POST-PETITION TAXES

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero.

Attach photocopies of IRS Form 6123 or payment receipt to verify payment or deposit of federal payroll taxes.

Attach photocopies of any tax returns filed during the reporting period.

Federal	Beginning Tax	Withheld and/or Accrued	Amount Paid	Date Paid	Check#or EFT	Ending Tax
Withholding	\$ -	\$ 2,837	\$ 2,837	Various	EFT	\$ -
FICA-Employee						
FICA-Employer						
Unemployment						
Income						
Other:						
Total Federal Taxes	\$ -	\$ 2,837	\$ 2,837			\$ -
State and Local						
Withholding						
Sales						
Excise						
Unemployment						
Real Property						
Personal Property						
Other: NYC Income Tax	\$ -		\$ 10,000	3/18/2020		\$ -
Other: NYS Filing Fee	\$ -		\$ 1,500	3/17/2020	EFT	\$ -
Total State and Local	\$ -	\$ -	\$ 11,500			\$ -
Total Taxes	\$ -	\$ 2,837	\$ 14,337			\$ -

SUMMARY OF UNPAID POST-PETITION DEBTS

Attach aged listing of accounts payable.

Number of Days Past Due

	Transfer of Suits and Suits					
	Current	0-30	31-60	61-90	Over 91	Total
Accounts Payable						
Wages Payable						
Taxes Payable						
Rent/Leases-Building						
Rent/Leases-Equipment						
Secured Debt/Adequate						
Protection Payments						
Professional Fees	\$ 719,127					
Amounts Due to Insiders						
Other:						
Other:						
Total Post-petition Debts						

Explain how and when the Debtor intends to pay any past due post-petition debts.					

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In re Liddle & Robinson LLP	Case No. 19-12346
Debtor	Reporting Period: March 1, 2020 - March 31, 2020

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	
Plus: Amounts billed during the period	
Less: Amounts collected during the period	
Total Accounts Receivable at the end of the reporting period	

Accounts Receivable Aging	Amount
0 - 30 days old	
31 - 60 days old	
61 - 90 days old	
91+ days old	
Total Accounts Receivable	
Less: Bad Debts (Amount considered uncollectible)	
Net Accounts Receivable	

Note: Accounts Receivable amounts excluded from financials pending reconciliation of pre-petition balances.

TAXES RECONCILIATION AND AGING

Taxes Payable	0-30 Days	31-60 Days	61-90 Days	91+ Days	Total
0 - 30 days old					
31 - 60 days old					
61 - 90 days old					
91+ days old				\$ 44,909	
Total Taxes Payable				\$ 44,909	\$ 44,909
Total Accounts Payable				\$ 538,474	\$ 538,474

In re Liddle & Robinson LLP

Debtor

Case No. 19-12346
Reporting Period: March 1, 2020 - March 31, 2020

PAYMENTS TO INSIDERS AND PROFESSIONALS

Of the total disbursements shown on the Cash Receipts and Disbursements Report (MOR-1) list the amount paid to insiders (as defined in Section 101(31) (A)-(F) of the U.S. Bankruptcy Code) and to professionals. For payments to insiders, identify the type of compensation paid (e.g. Salary, Bonus, Commissions, Insurance, Housing Allowance, Travel, Car Allowance, Etc.). Attach additional sheets if necessary.

INSIDERS						
NAME	TYPE OF PAYMENT	AMOUNT PAID	TOTAL PAID TO DATE			
	TOTAL PAYMENTS TO INSIDERS	\$ -	\$ -			

Notes:

PROFESSIONALS							
NAME	PAYMENT	AMOUNT APPROVED	AMOUNT PAID	TOTAL PAID TO DATE	UNPAID*		
Foley Hoag	19-Dec-19	\$ 437,852	\$ 261,233	\$ 261,233	\$ 606,800		
EisnerAmper	19-Dec-19	\$27,986	7,309	7,309	67,896		
Richard J. Lynne, CPA			2,428	2,428	44,431		
	TOTAL PAYMENTS TO PROFESSIONALS			\$ 270,969	\$ 719,127		

^{*} INCLUDE ALL FEES INCURRED, BOTH APPROVED AND UNAPPROVED

POST-PETITION STATUS OF SECURED NOTES, LEASES PAYABLE AND ADEQUATE PROTECTION PAYMENTS

NAME OF CREDITOR	SCHEDULED MONTHLY PAYMENT DUE	DURING MONTH	PETITION
	TOTAL PAYMENTS		

In re Liddle & Robinson LLP	Case No. 19-12346
Debtor	Reporting Period: March 1, 2020 - March 31, 2020

DEBTOR QUESTIONNAIRE

Must be completed each month. If the answer to any of the	Yes	No
questions is "Yes", provide a detailed explanation of each item.		
Attach additional sheets if necessary.		
Have any assets been sold or transferred outside the normal course of		X
business this reporting period?		Λ
Have any funds been disbursed from any account other than a debtor in		X
possession account this reporting period?		A
Is the Debtor delinquent in the timely filing of any post-petition tax		X
returns? Are workers compensation, general liability or other necessary insurance		11
4 coverages expired or cancelled, or has the debtor received notice of		3 7
expiration or cancellation of such policies?		X
5 Is the Debtor delinquent in paying any insurance premium payment?		v
Have any payments been made on pre-petition liabilities this reporting		X
period?		X
Are any post petition receivables (accounts, notes or loans) due from		
related parties?		X
8 Are any post petition payroll taxes past due?		X
9 Are any post petition State or Federal income taxes past due?		X
10 Are any post petition real estate taxes past due?		X
11 Are any other post petition taxes past due?		X
12 Have any pre-petition taxes been paid during this reporting period?		X
13 Are any amounts owed to post petition creditors delinquent?		X
14 Are any wage payments past due?		X
Have any post petition loans been received by the Debtor from any		X
party?		А
16 Is the Debtor delinquent in paying any U.S. Trustee fees?		X
Is the Debtor delinquent with any court ordered payments to attorneys or		X
other professionals?		Λ
Have the owners or shareholders received any compensation outside of		X
the normal course of business?		71

Notes:

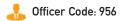


0008813 -C09-P00000-I LIDDLE & ROBINSON LLP JONATHAN L FLAXER AS TRUSTEE C/O GEAB&P LLP 711 3RD AVE NEW YORK, NY 10017

Customer Service

Main Office 511 Fifth Avenue New York, NY 10017











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Thank you for being a loyal client of IDB Bank. We value your business and your trust in our organization and will continue to provide you with the unparalleled personal service you have come to expect from IDB Bank.

US PVT Banking MM BUS

Member FDIC

Account Title: LIDDLE & ROBINSON LLP

Account Number: xxxxxx7401

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Ending balance on 02/21		¢201 E/E /1
Overdraft Interest Charges		
Interest Withheld		
POS Withdrawals	0	
ATM Withdrawals	0	
Service Charges		
Checks/Debits	23	\$2,292,124.19
Interest Earned		\$1,308.44
Deposits/Credits	11	\$65,209.33
Beginning balance on 03/01		\$2,507,171.83
	Oodiit	

Count

Ending balance on 03/31 \$281,565.41

Interest Summary

Annual percentage yield earned	1.60%
Interest paid this period	\$1,308.44
Interest paid year-to-date	\$5,460.05
Days in statement period	31

	Total for this period	Total Year-to-Date
Total overdraft fees	\$0.00	\$0.00
Total returned item fees	\$0.00	\$0.00

Transaction History

Date	Description	Debits	Credits	Balance
	Beginning balance on 03/01			\$2,507,171.83
03/02	MMS FEES EXC (7)	\$70.00		\$2,507,101.83
03/03	CHECK 1033	\$2,000.00		\$2,505,101.83
03/03	CHECK 1027	\$5,568.00		\$2,499,533.83
03/03	CHECK 1030	\$5,917.66		\$2,493,616.17
03/03	CHECK 1029	\$7.902.53		\$2,485,713.64
03/03	CHECK 1039	\$16,399.69		\$2,469,313.95
03/04	CHECK 1031	\$18.20		\$2,469,295.75
03/04	DEP RTN CLOSE ACCT #1012	\$712.50		\$2,468,583.25
03/04	S/C DEP RTN	\$10.00		\$2,468,573.25

SLMR DDA 0000564970 0001347401

Ending balance on 03/31



\$281, 565.41

Transac	tion History (Cortinued	Member FDIC		
Date	Description	Debits	Credits	Balance
03/04	PBD3040 F0304B1Q8451C000278 NTRF PAYCHEX, INC NEW YORK, NY	\$20,055.49		\$2,448,517.76
03/05	CHECK 1028	\$272.96		\$2,448,244.80
03/05	MMS FEES EXC (2)	\$20.00		\$2,448,224.80
03/06	MMS FEES EXC	\$10.00		\$2,448,214.80
03/10	ICS TRANSFER INTERNAL TRFICD NEW ACCT TNTRF BNY AS CUSTODIAN 511 5TH AVE	\$2,200,003.00		\$248,211.80
03/11	REV.MMS FEE 03/11/20		\$10.00	\$248,221.80
03/11	REV.MMS FEE 03/06/20		\$10.00	\$248,231.80
03/11	REV.MMS FEE 03/05/20		\$20.00	\$248,251.80
03/11	REV.MMS FEE 03/02/20		\$70.00	\$248,321.80
03/11	MMS FEES EXC	\$10.00		\$248,311.80
03/12	FEE REVERSAL REVERSAL OF FEE DTD 3/10 NTRF FEES CORP LENDING NEW YORK NY		\$3.00	\$248,314.80
03/16	NONREF NTRF NEW YORK		\$24,990.00	\$273,304.80
03/17	FEE REVERSAL REVERSAL OF FEE DTD 3/19 NTRF FEES CORP LENDING NEW YORK NY		\$10.00	\$273,314.80
03/17	NYS DTF PIT Tax Paymnt PL2095506809	\$1,500.00		\$271,814.80
03/18	MMS FEES EXC	\$10.00		\$271,804.80
03/18	NYC DEPT OF FINA TAXPAYMENT LIDDLE & ROBINSON LLP	\$10,000.00		\$261,804.80
03/19	MMS FEES EXC	\$10.00		\$261,794.80
03/20	PBD3040 F0320B1Q8451C000287 NTRF PAYCHEX, INC NEW YORK, NY	\$1,359.67		\$260,435.13
03/20	PBD3040 F0320B1Q8451C000288 NTRF PAYCHEX, INC NEW YORK, NY	\$20,055.49		\$240,379.64
03/23	NONREF TWO FEE REVERSLAS FOR 3/20NTRF FEES CORP LENDING NEW YORK NY		\$100.00	\$240,479.64
03/23	MMS FEES EXC (2)	\$20.00		\$240,459.64
03/24	BOH OF 20/03/24 RKPN RE NTRF RASCO KLOCK PEREZ NEW YORK NY		\$39,976.33	\$280,435.97
03/26	FEE REVERSAL REVERSAL OF FEE DTD 3/24 NTRF FEES CORP LENDING NEW YORK NY		\$10.00	\$280,445.97
03/26	NONREF FEE REVERSAL DTD 03/24 NTRF FEES CORP LENDING NEW YORK NY		\$10.00	\$280,455.97
03/31	INTEREST CREDIT		\$1,308.44	\$281,764.41
03/31	CHECK 1049	\$199.00		\$281,565.41



It's personal

Summary of Checks Written and Images (Checks listed are also displayed in the preceding Transaction History)

Number	Date	Amount
1027	03/03	5,568.00
1030	03/03	5,917.66
1039*	03/03	16,399.69

Number	Date	Amount
1028	03/05	272.96
1031	03/04	18.20
1049*	03/31	199.00

Number	Date	Amount
1029	03/03	7,902.53
1033*	03/03	2,000.00

^{*} Indicates check out of sequence



Things to Remember:

To help you BALANCE YOUR CHECKING ACCOUNT, visit (https://www.idbny.com/pdfs/statementbalance.pdf) to view or download a printable version of the How to Balance Your Account Worksheet.

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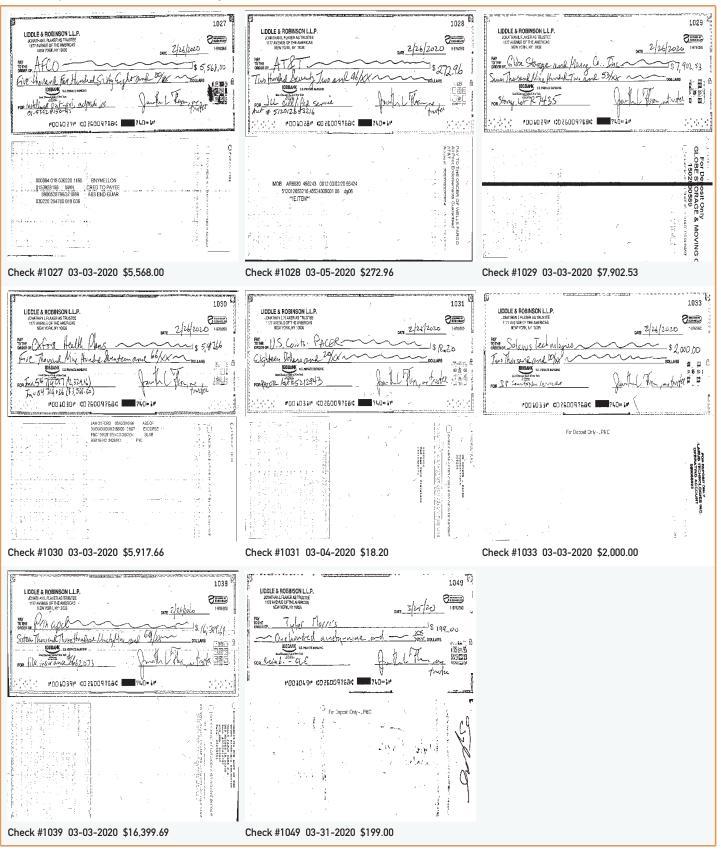
March 1, 2020 - March 31, 2020 ■ Page 4 of 8 ■ Group Account Number: 564970

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March 1, 2020 - March 31, 2020 Page 5 of 8 Group Account Number: 564970



Summary of Checks Written and Images (Continued)



March 1, 2020 - March 31, 2020 ■ Page 6 of 8 ■ Group Account Number: 564970

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It's personal

For Consumer Accounts Only (An Account Established Primarily For Personal, Family Or Household Purposes):

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Electronic transfers (called transfers below) mean (a) deposits, withdrawals, or payments made at an ATM or store terminal, (b) bill payer transfers, (c) all other electronic transfers (e.g. payroll deposits, Social Security deposits, insurance payments, etc.).

If you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt, TELEPHONE US OR WRITE US AS SOON AS YOU CAN – USE THE TELEPHONE NUMBER OR ADDRESS ON THE FRONT OF THIS STATEMENT.

We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- 1) Tell us your name and account number.
- Describe the error or the transfer you are unsure about and explain as clearly as you can why you believe it is an error or why you need more information.
- 3) Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

For Domestic Commercial/Business Accounts and International Customers Only:

HOW WE CALCULATE FINANCE CHARGES RESULTING FROM DISCRETIONARY PAYMENT OF OVERDRAFTS

If any overdrafts are incurred in your account during a statement period that are approved for payment at our sole discretion, that overdraft amount will be subject to a Finance Charge based on the Annual Percentage Rate, which is disclosed on the Commercial/Business Accounts and International Customers Schedule of Fees. The Finance Charge shown on the front of your statement is computed as follows:

- The overdraft portion of your balance, which includes previous finance charges, is added on each day of the statement cycle, after all payments, advances and any cash adjustments have been posted.
- This total is then divided by the number of days in the statement cycle to arrive at the average daily balance.
- The average daily balance is then multiplied by the daily periodic rate (1/365th of the Annual Percentage Rate, except for business accounts, which is based on 1/360th.)
- This amount is then multiplied by the number of days in the statement cycle to arrive at the FINANCE CHARGE.

For Customers with Basic Banking Accounts Only:

You are allowed a maximum of eight (8) withdrawals during each statement cycle (approximately a 30 day period) without the imposition of an Excessive Withdrawal Service Fee. An Excessive Withdrawal Service Fee will be imposed if you make more than eight (8) withdrawals during any periodic statement cycle. For more information on Excessive Withdrawals Service Fee, please refer to the "Basic Banking Account - Basic Terms and Conditions" disclosure provided to you at account opening or speak with your Account Officer.

We will not charge you for any withdrawal you make using IDB Bank ATMs. Other fees might be charged at non-propriety ATMs by the providing bank in the amount posted at the respective ATM. If your linked account does not have sufficient funds to cover your withdrawal transaction, the transaction will not be authorized.

A withdrawal will be deemed to be made when recorded on the books of IDB Bank, which is not necessarily the date that you initiated the transaction.

For Customers with Global Wealth Management Accounts Only:

INVESTMENT PROCESS

The asset allocation process develops both long-term (strategic) and shorter-term (tactical) recommendations. The strategic returns are developed using five-year risk, return and correlation projections to generate the highest expected return for a given level of risk. The objective of the tactical recommendations is to highlight investment opportunities during the next 12 months where the Investment Policy Committee sees either increased opportunity or risk.

The asset allocation recommendations are developed through the Tactical Asset Allocation, Capital Markets Assumptions and Investment Policy.

Important Information: There are risks involved in investing including possible loss of principal. There is no guarantee that the investment objectives of any fund or strategy will be met. Risk controls and models do not promise any level of performance or guarantee against loss of principal.

Past performance is no guarantee of future results. Index performance returns do not reflect any management fees, transaction costs or expenses. It is not possible to invest directly in any index. Returns of the indexes do not typically reflect the deduction of investment management fees, trading costs or other expenses. Indexes are the property of their respective owners, all rights reserved.

Investment involves risks. International investing involves additional risks, including risks related to foreign currency, limited liquidity, less government regulation and the possibility of substantial volatility due to adverse political, economic or other developments.

For the hearing impaired only, use the Bank's Telecommunications Device for the Deaf at:

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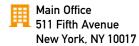
March 1, 2020 - March 31, 2020 ■ Page 8 of 8 ■ Group Account Number: 564970

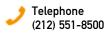
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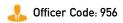


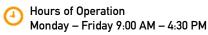
Customer Service

0008939 -C09-P00000-I BNY AS CUSTODIAN FOR VARIOUS ICS **CUSTOMERS LIDDLE** DO NOT MAIL-ATTN VALERIE LEE 511 5TH AVE 12TH FL NEW YORK, NY 10017













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Thank you for being a loyal client of IDB Bank. We value your business and your trust in our organization and will continue to provide you with the unparalleled personal service you have come to expect from IDB Bank.

ICS MMDA DBUS #2

Member FDIC

Account Title: BNY AS CUSTODIAN FOR VARIOUS ICS LIDDLE & ROBINSON LL

Account Number: xxxxxx0399

				ary	

•	Count	
Beginning balance on 03/09		\$0.00
Deposits/Credits	1	\$2,200,000.00
Interest Earned		\$1,465.19
Checks/Debits	0	
Service Charges		
ATM Withdrawals	0	
POS Withdrawals	0	
Interest Withheld		
Overdraft Interest Charges		

Interest Summary

Annual percentage yield earned	1.16%
Interest paid this period	\$1,465.19
Interest paid year-to-date	\$1,465.19
Days in statement period	22

	Total for this period	Total Year-to-Date
Total overdraft fees	\$0.00	\$0.00
Total returned item fees	\$0.00	\$0.00

Ending balance on 03/31

\$2,201,465,19

Transaction History

Date	Description	Debits Cre	edits Balance
	Beginning balance on 03/09		\$0.00
03/10	NONREF ICD NEW ACCT TRANSFER NTRF LIDDLE & ROBINSON 711 3RD AVE	\$2,200,00	0.00 \$2,200,000.00
03/31	INTEREST CREDIT	\$1,46	5.19 \$2,201,465.19

Ending balance on 03/31

\$2,201,465.19

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SLMR DDA 0000565125 0000010399



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- (310) 276-8437 (for California area customers); or
- (305) 682-3792 (for Florida area customers).





Welcome Rosita Sanchez at Israel Discount Bank of New York (48858)

ICS Transaction Summary

Institution Transaction Account No.	ICS Account ID 2001056495	ICS Transaction ID 3072808605
Account Summary Inform	nation	
Account Owners	Account Title	
Liddle & Robinson LLP	Liddle & Robinson LLP	
	Jonathan L Flaxer as Chapter 11 Trustee	
	Tustee	
Account Type	Deposit Option	
Reciprocal	Savings	
Interest Rate	Program Withdrawal Count as of	
Custom Rate: 1.4405%	3/10/2020	
	0 of 6	
ransaction Details		
	Transaction Amount	Reference Number
Type		

19-12346-shl Doc 261 Filed 04/21/20 Entered 04/21/20 10:57:58 Main Document Pg 24 of 29

Citibank CBO Services 787 P.O. Box 6201 Sioux Falls, SD 57117-6201

000 CITIBANK, N. A. Control Acco

LIDDLE & ROBINSON LLP
JONATHAN L FLAXER AS TRUSTEE
Attorney Trust
C/O GOLENBOCK EISEMAN
711 THIRD AVENUE FLR 17TH
NEW YORK NY 10017

Control Account:
2441
Statement Period
Feb 19 - Mar 16, 2020

Page 1 of 3

001/R1/04F000

CitiEscrow CONTROL ACCOUNT DETAIL FROM FEB 19, 2020 THRU MAR 16, 2020

CitiEscrow Control Checking

	2441	Beginning Balance: Ending Balance:		\$100.00 \$100.00
Date	Description	Debits	Credits	Balance
03/16	INTEREST EARNED		0.08	100.08
03/16	INTEREST DEBIT	0.08		100.00
	Total Debits/Credits	80.0	0.08	

Your CitiEscrow Control Checking Account Rates		
For Balances of:	\$0 to \$99,999	\$100,000 and over
2/19 - 3/16	1.050%	1.050%

Average Balance Information

Average Ledger Balance this Statement Period	100.00
Average Collected Balance this Statement Period	100.00
Total Interest Earned Since Jan 1	132.17

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LIDDLE & ROBINSON LLP JONATHAN L FLAXER AS TRUSTEE Account 2441 Page 2 of 3 (Purposely left blank)

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LIDDLE & ROBINSON LLP JONATHAN L FLAXER AS TRUSTEE

Account 2441

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CUSTOMER SERVICE INFORMATION

IF YOU HAVE QUESTIONS ON: YOU CAN CALL: YOU CAN WRITE:

Escrow Deposit Account

877-528-0990

CitiBusiness 100 Citibank Drive

(For Speech and Hearing Impaired Customers Only

TDD: 800-788-0002)

San Antonio, TX 78245-9966

For change in address, call your account officer or visit your branch.

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Citibank CBO Services 787 P.O. Box 6201 Sioux Falls, SD 57117-6201

000 CITIBANK, N. A.

LIDDLE & ROBINSON LLP
JONATHAN L FLAXER AS TRUSTEE
Attorney Trust
C/O GOLENBOCK EISEMAN
711 THIRD AVENUE FLR 17TH
NEW YORK NY 10017

Control Account:
2441
Statement Period
Mar 17 - Apr 15, 2020

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CitiEscrow CONTROL ACCOUNT DETAIL FROM MAR 17, 2020 THRU APR 15, 2020

CitiEscrow Control Checking

	2441	Beginning Balance: Ending Balance:		\$100.00 \$100.00
Date	Description	Debits	Credits	Balance
04/15	INTEREST EARNED		0.08	100.08
04/15	INTEREST DEBIT	0.08		100.00
	Total Debits/Credits	0.08	0.08	

Your CitiEscrow Control Checking Account Rates			
For Balances of:	\$0 to \$99,999	\$100,000 and over	
3/17 - 3/31	1.050%	1.050%	
4/01 - 4/15	1.000%	1.000%	

Average Balance Information

Average Ledger Balance this Statement Period	100.00
Average Collected Balance this Statement Period	100.00
Total Interest Earned Since Jan 1	132.25

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LIDDLE & ROBINSON LLP JONATHAN L FLAXER AS TRUSTEE Page 2 of 3 Account 2441 (Purposely left blank)

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LIDDLE & ROBINSON LLP JONATHAN L FLAXER AS TRUSTEE Account

2441

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